

www.nd.gov/ndsba ndsba@nd.gov

Card _____ Exp: _____

Note→\$50 late fee if not returned by 7/31/15

☐ 1. I do not hold out as a CPA or LPA in ND. ► *Sign & return with \$85 fee. Listing CPE is optional.*

☐ 2. I hold out as a CPA or LPA in ND and perform accounting, auditing, management or financial advisory, consulting, bookkeeping, or tax services, for a client or an employer's client.

☐ a). I practice public accounting in ND or intend to; ☐ in the firm listed above ☐ on my own; list firm name _____

☐ b). I provide other services for clients under my own auspices, while using CPA / LPA title. *Call the Board re firm permit.*

► *Sign & return with \$85 fee & CPE detail.*

☐ 3. All others who hold out as a CPA or LPA in ND. ► *Sign & return with \$85 and CPE detail.*

☐ [CPE exemption for Part 3] I will include "inactive" whenever using CPA / LPA. ► *Sign & return with \$85; CPE is not required.*

(public practice rules, if in public practice in ND). Insert your home state (where you meet CPE rules):

| Course Title | Date(s) | Location | Sponsor | Credits |
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| I will comply with the accounting ethics codes of the AICPA, SEC and GAO whenever applicable based on the services I perform. Following are all other jurisdictions where I hold or have applied for an accounting certificate, permit, or designation. _____ Signature: _____ Date: _____ »Return with \$85. | | | Total: 7-1-14 through 6-30-15 | |
| | | | Total: 7-1-13 through 6-30-14 | |
| | | | Total: 7-1-12 through 6-30-13 | |
| | | | 3 year Total (7-1-12 to 6-30-15) | |

Who must file?

All ND CPAs and LPAs except those with “retired” status (contact the Board about this status). New CPAs: check all appropriate boxes, sign, date, and return with fee; no CPE is required in the year you’re certified. For special circumstances such as illness, contact the Board Office.

How much CPE?

1. Those performing accounting, auditing, management or financial advisory, consulting, bookkeeping, or tax services, for a client or an employer’s client, while holding out to the public as a licensee in this state, must have completed 120 hours of acceptable CPE in the immediate preceding three reporting periods and at least 20 credit hours each year.
2. All others who in any way hold out as a CPA or LPA in this state (except those on “retired” status, and those who include the term “inactive” when using the CPA or LPA title) must have completed 60 hours in the prior 3 years and at least 16 each year.

If you are short of the required CPE hours, include an explanation about how and when you will make up the shortage.

To enter public practice, you need to meet the relevant CPE requirements and furnish evidence of familiarity with current procedures and practices in the intended service areas; provisional approval is available prior to reaching the full CPE level.

What counts as CPE?

The main factor in determining if a program qualifies is if it is a formal program of learning which contributes directly to professional competence. The program must also meet the following criteria:

- | | |
|---|--|
| <ol style="list-style-type: none">1. Formal programs requiring class attendance qualify if:<ol style="list-style-type: none">a. an outline is prepared in advance and preserved;b. the program is at least 1 CPE credit hour in length;c. the program is conducted by a qualified instructor;d. a record of registration/attendance is maintained. | <ol style="list-style-type: none">2. Self-study programs may qualify if:<ol style="list-style-type: none">a. a syllabus is prepared in advance and preserved;b. the program is at least 1 CPE credit hour in length;c. it is offered / administered by an appropriate sponsor;d. program materials are prepared by qualified authors;e. records of registration & completion are maintained. |
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Programs offered by NASBA CPE Registry sponsors qualify, but registration is not mandatory. CPE programs should be measured in full hour increments, with one hour of credit awarded for each 50 minutes of instruction. Half-hour increments are allowable for a program that is at least an hour in length. Fractional hours in a conference may be combined into one program total. Only class hours or self-study equivalents, and not preparation hours, are to be counted. Self-study can be counted on an hour-for-hour basis if it meets the National CPE Standards interactivity provisions.

Limits: Teaching will qualify for credit to the extent that it contributes to the individual’s professional competence, to a total credit limit of twice the program’s credit for participants; repetitious presentations are not to be counted. Courses taken for college credit may receive credit at the rate of 15 hours per semester hour of credit (10 hours per quarter hour).

Non-resident exemption (except WI, NY, VI)

Non-resident accountants are exempt from ND CPE requirements, if they meet their resident-state CPE requirements, provided they are considered comparable to ND. Non-resident accountants practicing public accounting in ND must meet the public practice CPE requirements of their residence jurisdiction. CPE details are not required; simply insert state, sign, and return form with fee. Also, you may not need a ND certificate; to investigate this, contact the Board office.

What is “public accounting”?

Public accounting means: ... the performance or the offering to perform by a person or firm holding out to the public as a licensee, for a client or potential client, services involving the use of accounting or auditing skills including the issuance of reports on financial statements, but not including management advisory, financial advisory, or consulting services, bookkeeping services, or the preparation of tax returns or the furnishing of advice on tax matters unless provided by a firm with a permit ... [from ND law].

Need a firm permit?

A firm must hold an annual permit in order to practice public accounting or use the titles “CPAs”, “LPAs”, “CPA firm”, “LPA firm”, or similar titles. If you work under your own auspices (i.e. under your own name, independent of an employer or other entity), you must have a firm permit if you use the CPA / LPA title or if you provide public accounting services. The firm permit fee is \$10; contact the Board for application.

Anything else?

Certificate holders [or applicants] and License holders are to notify the Board in writing of any revocation, suspension, issuance or denial of a certificate, permit or other recognized designation by another jurisdiction - by 30 days after occurrence. CPAs and LPAs are to notify the Board of address changes within 30 days. Retain CPE documentation for at least 5 calendar years past the participation year.

For complete ND accounting regulations see nd.gov/ndsba/rules.htm .